

PROCLAMATION
BY THE
Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I disapprove, and am vetoing and filing with the Secretary of State House Bill 821.

Among other provisions, this Act permits any person to pay the taxes due by any other person and receive from the Comptroller of Public Accounts an assignment of all of the rights, liens, judgments, and remedies of the State to secure and enforce payment thereof. The Bill provides that the person who pays taxes owed by another person shall be subrogated and succeed to all such rights, liens, judgments, and remedies of the State. This Bill does not require that the taxpayer have notice of payment of his taxes by another individual. So, the payment of the taxes and the subsequent assignment of the state lien does not have to be with either the knowledge or the permission of the taxpayer citizen.

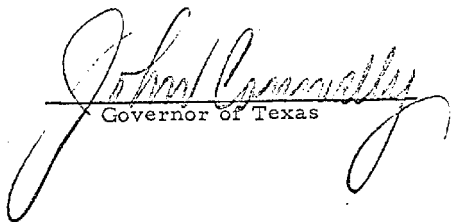
For good reason, the State has historically been accorded preferential treatment with regard to its liens and remedies against those who owe money to the State. But I doubt the wisdom of permitting this preferred position to be assigned to a private individual. While obviously not the purpose behind the Bill, the section discussed above would invite unscrupulous individuals to traffic in the purchase of state tax liens in order that they could profit from forced sales.

Because I think the preferred creditor position accorded by our laws to the State of Texas should never be assigned to private individuals, I am opposed to this Bill.

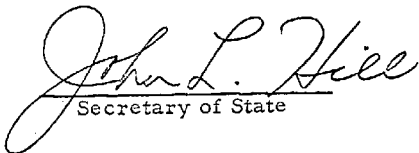
House Bill 821 was received in the Governor's Office on May 29, 1967, less than 10 days prior to the adjournment of the Regular Session of the 60th

Legislature, and in accordance with Article IV, Section 14 of the Constitution of Texas, the Bill, together with this Proclamation, is filed with the Secretary of State.

IN TESTIMONY WHEREOF, I
have hereunto signed my name
officially and caused the seal
of State to be affixed hereto at
Austin this day of June,
1967.


Governor of Texas

By the Governor:


Secretary of State